

**SIXTY-THIRD INTERIM APPLICATION OF CAPSTONE ADVISORY GROUP, LLC,
FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS, FOR ALLOWANCE OF COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
(FOR THE PERIOD FROM APRIL 1, 2009 THROUGH APRIL 30, 2009)**

ATTACHMENT B

1. Summary of Fees by Professional
2. Summary of Fees by Task Code
3. Detailed Task Descriptions
4. Summary of Expenses

W.R. Grace & Co.
Capstone Advisory Group, LLC
Summary of Fees by Professional
For the Period 4/1/09 through 4/30/09

Professional	Position	Billing Rate	Hours	Fees
E. Ordway	Member	\$710	8.20	\$5,822.00
S. Cunningham	Member	\$710	12.00	\$8,520.00
R. Frezza	Consultant	\$625	27.30	\$17,062.50
J. Dolan	Consultant	\$420	57.00	\$23,940.00
M. DeSalvio	Research	\$170	7.30	\$1,241.00
N. Backer	Paraprofessional	\$110	3.90	\$429.00
For the Period 4/1/09 through 4/30/09			115.70	\$57,014.50

W.R. Grace & Co.
Capstone Advisory Group, LLC
Summary of Fees by Task Code
For the Period 4/1/09 through 4/30/09

Task Code	Task Description	Hours	Fees
01. Acquisitions/Divestitures	During the Fee Application period, the Applicant prepared a report to the Committee regarding the Debtor's retention of Seale as financial advisors.	7.40	\$3,333.50
03. Claims Analysis & Valuation	During the Fee Application period, the Applicant prepared various analyses of claims and interest analyses related to general unsecured claims and discussed with counsel.	9.30	\$5,207.00
04. Creditor Committee Matters	During the Fee Application period, the Applicant read and analyzed recent docket submissions, counsel reports regarding Libby Criminal Trial and recent depositions.	7.20	\$3,959.50
05. Employee Matters/KERP/Other	During the Fee Application period, the Applicant read and analyzed CEO motion and prepared a report to Counsel thereon.	8.30	\$4,653.50
06. Environmental Mtrs/Regs/Litig.	During the Fee Application period, the Applicant discussed with counsel certain environmental claims.	2.80	\$1,647.50
07. Fee Applications & Invoices	During the Fee Application Period, the Applicant prepared the January, February and March monthly fee statements, as well as the 21 st Quarterly fee application.	10.00	\$3,078.00
08. Financial Analysis - Schedules & Statements	During the Fee Application Period, the Applicant analyzed data regarding February monthly operating reports, Q1 09 press release, as well as the investor presentation.	6.20	\$2,981.00
09. Financial Analysis - Business Plan	During the Fee Application Period, the Applicant prepared various analyses related to the 2009 Business Plan including analyzing 2008 full year results, actual to prior year results and 1Q09 results. Prepared a report to the Committee thereon.	31.30	\$17,760.00
19. Tax Issues	During the Fee Application Period, the Applicant read and analyzed IRS tax settlement motion and related Exhibits, had various discussions with Blackstone and the Debtors and prepared a report to the Committee thereon.	25.90	\$13,153.50
21. Research	During the Fee Application period, the Applicant conducted Peer and other economic indicator analyses for 2009 Business Plan Report.	7.30	\$1,241.00
For the Period 4/1/09 through 4/30/09		115.70	\$57,014.50

Capstone Advisory Group, LLC Page 1 of 1

Invoice for the April 2009 Fee Application

W.R. Grace & Co.

Capstone Advisory Group, LLC

Detailed Time Description by Task Code

For the Period 4/1/09 through 4/30/09

Date	Professional	Hours	Detailed Time Description
01. Acquisitions/Divestitures			
4/1/2009	R. Frezza	1.10	Read and analyzed Seale motion in connection with report to the Committee and discussed issues with counsel.
4/1/2009	J. Dolan	2.10	Prepared report to the Committee regarding retention of Seale as financial advisor for sale of assets.
4/2/2009	J. Dolan	2.40	Prepared report to the Committee regarding the Debtors' retention of Seale as financial advisors.
4/3/2009	J. Dolan	1.30	Reviewed Seale report to the Committee with counsel, incorporated final changes and distributed to Committee.
4/8/2009	J. Dolan	0.50	Reviewed Seale's qualifications received from Debtor related to retention of financial advisor.
Subtotal		7.40	
03. Claims Analysis & Valuation			
4/2/2009	E. Ordway	0.40	Read and analyzed counsel's memo re: recent court hearing related to ZAI claims settlement.
4/8/2009	E. Ordway	0.50	Read and analyzed counsel's memo re: resolution of proof of claims.
4/14/2009	J. Dolan	1.20	Prepared analysis related to unsecured interest.
4/15/2009	E. Ordway	0.90	Directed staff in preparing/updating interest claim analysis.
4/16/2009	J. Dolan	2.50	Prepared general unsecured interest analyses and discussed with counsel.
4/16/2009	R. Frezza	1.90	Discussed non-lender GUC interest calculation with counsel; provided guidance to counsel on scenarios.
4/22/2009	R. Frezza	1.90	Prepared various interest scenario analyses per counsel's request.
Subtotal		9.30	
04. Creditor Committee Matters			
4/2/2009	J. Dolan	0.50	Read and analyzed counsel's memo regarding R. Finke deposition.

Capstone Advisory Group, LLC
Invoice for the April 2009 Fee Application

Page 1 of 5

Date	Professional	Hours	Detailed Time Description
4/2/2009	E. Ordway	0.30	Read and analyzed counsel's memo re: Richard Finke deposition.
4/3/2009	R. Frezza	1.50	Discussed with counsel revised CEO and Seale motion memos and reviewed counsel's memo regarding the synopsis of the omnibus hearing.
4/8/2009	E. Ordway	0.60	Read and analyzed counsel's memo re: Libby Trial status.
4/13/2009	J. Dolan	1.10	Read and analyzed recent docket submissions.
4/15/2009	R. Frezza	0.80	Read and analyzed detail memo from counsel on Libby Criminal Trial update.
4/21/2009	J. Dolan	1.00	Read and analyzed recent docket submissions.
4/28/2009	J. Dolan	0.70	Discussed with Lender case update and status.
4/29/2009	E. Ordway	0.70	Read counsel's memo re: Libby trial.
Subtotal		7.20	
05. Employee Matters/KERP/Other			
4/1/2009	R. Frezza	1.30	Read and analyzed CEO motion and prepared/reviewed report and discussed issues with counsel.
4/1/2009	J. Dolan	1.40	Reviewed LTIP report with counsel and made final revisions and distributed to the Committee.
4/2/2009	R. Frezza	1.00	Finalized CEO motion report and Seale report to the Committee.
4/2/2009	J. Dolan	1.00	Prepared report to the Committee regarding CEO employment agreement and extension of term.
4/3/2009	J. Dolan	1.20	Reviewed CEO agreement report with counsel, incorporated final changes and distributed to the Committee.
4/6/2009	S. Cunningham	2.40	Read and analyzed CEO agreement and report to committee thereon.
Subtotal		8.30	
06. Environmental Mtrs/Regs/Litig.			
4/6/2009	R. Frezza	2.30	Read and discussed with counsel, the motion seeking approval for two stipulations resolving proofs of claim for environmental response costs filed by APU and Amtrak.
4/6/2009	J. Dolan	0.50	Read and analyzed counsels' memo regarding environmental costs.
Subtotal		2.80	

Date	Professional	Hours	Detailed Time Description
07. Fee Applications & Invoices			
4/1/2009	J. Dolan	1.10	Prepared February fee application.
4/6/2009	N. Backer	0.30	Prepared January and February fee statements for emailing and filing with the court.
4/13/2009	E. Ordway	0.30	Prepared fee application.
4/13/2009	N. Backer	1.50	Prepared March fee statement.
4/13/2009	J. Dolan	0.80	Finalized January 2009 fee application.
4/13/2009	J. Dolan	0.70	Finalized February 2009 fee application.
4/13/2009	J. Dolan	1.00	Prepared March fee application.
4/14/2009	J. Dolan	1.00	Prepared quarterly fee application.
4/15/2009	N. Backer	1.00	Prepared March fee statement.
4/23/2009	J. Dolan	1.20	Prepared March fee application.
4/30/2009	N. Backer	1.10	Prepared the 21st Quarterly fee application.
Subtotal		10.00	
08. Financial Analysis - Schedules & Statements			
4/10/2009	E. Ordway	0.90	Read and analyzed latest monthly operating report.
4/13/2009	E. Ordway	0.40	Continued to read February operations report and listed items to staff to investigate.
4/13/2009	J. Dolan	2.30	Read and analyzed February monthly operating reports.
4/27/2009	J. Dolan	1.40	Read and analyzed 1Q09 press release and prepared snapshot analysis.
4/29/2009	J. Dolan	1.20	Read and analyzed Investor Presentation filed with form 8K by the Debtors.
Subtotal		6.20	
09. Financial Analysis - Business Plan			
4/2/2009	R. Frezza	1.10	Revised various interest scenarios and reviewed responses from Company on 2009 Plan.
4/6/2009	R. Frezza	2.30	Performed 2009 Plan analyses at request of counsel.

Date	Professional	Hours	Detailed Time Description
4/9/2009	S. Cunningham	2.60	Read and analyzed Business Plan analysis.
4/13/2009	J. Dolan	0.50	Discussed with counsel business plan report to the Committee and other matters.
4/15/2009	J. Dolan	1.10	Prepared analyses related to 2009 business plan for report to the Committee.
4/16/2009	E. Ordway	0.80	Analyzed peer group valuation data based on 2008 financial information.
4/17/2009	J. Dolan	2.20	Prepared analysis for business plan report to the Committee.
4/20/2009	R. Frezza	0.50	Analyzed 2009 Plan and prepared report to the Committee.
4/20/2009	J. Dolan	2.80	Prepared Business Plan analyses including analysis of 4th quarter and restructuring plan including observations.
4/20/2009	J. Dolan	1.90	Prepared analyses for 2009 Business Plan report to the Committee including consolidated performance summary and EBIT bridges.
4/20/2009	J. Dolan	1.10	Prepared Business Plan analyses including 2008 actual vs Plan and related observations.
4/20/2009	J. Dolan	1.20	Prepared Business Plan analyses including year-over-year observations and gross margin trends.
4/21/2009	E. Ordway	0.80	Prepared/edited report on business plan.
4/21/2009	R. Frezza	1.30	Discussed with counsel request for information and litigation impact related to the 2009 Business Plan.
4/21/2009	S. Cunningham	2.40	Read and analyzed Business Plan analysis.
4/22/2009	J. Dolan	1.60	Prepared analyses for Business Plan report to the Committee.
4/22/2009	E. Ordway	0.80	Continued to prepare/edit business plan report for the Committee.
4/24/2009	S. Cunningham	1.30	Read and analyzed Q1 09 results.
4/24/2009	R. Frezza	2.80	Read and analyzed Q1 09 earnings report, continued 2009 Plan review and prepared report to the Committee.
4/27/2009	R. Frezza	2.20	Read and analyzed Q1 09 results; continued 2009 Plan review.
Subtotal		31.30	
19. Tax Issues			
4/23/2009	J. Dolan	2.60	Read and analyzed draft motion related to IRS settlement motion and researched issue.

Date	Professional	Hours	Detailed Time Description
4/23/2009	R. Frezza	1.10	Read and analyzed latest tax settlement motion/conferred with counsel on thoughts re: settlement issues.
4/28/2009	R. Frezza	1.80	Read and analyzed IRS tax motion.
4/28/2009	J. Dolan	3.80	Read and analyzed tax motion related to IRS Settlement including Exhibits.
4/28/2009	J. Dolan	1.50	Analyzed data related to IRS Settlement and prepared request for additional information from Debtors.
4/28/2009	J. Dolan	1.90	Prepared report to the Committee regarding IRS tax settlement agreement related to SLL Carryback.
4/29/2009	E. Ordway	0.50	Prepared/edited report to the Committee re: IRS tax settlement.
4/29/2009	R. Frezza	2.40	Read and analyzed IRS tax motion; prepared questions for Debtors in preparation for call with Blackstone; Read and analyzed ERISA settlement motion.
4/29/2009	J. Dolan	1.40	Prepared report to the Committee regarding SLL Carryback tax settlement.
4/30/2009	S. Cunningham	3.30	Read and analyzed IRS settlement.
4/30/2009	J. Dolan	3.20	Prepared analyses and related report to the Committee based on the proposed IRS Settlement.
4/30/2009	E. Ordway	0.30	Continued to prepare/edit report on tax issue.
4/30/2009	J. Dolan	0.80	Called counsel to discuss IRS tax settlement motion and related issues.
4/30/2009	J. Dolan	1.30	Prepared for and participated in call with Debtors and Blackstone related to IRS tax settlement.
Subtotal		25.90	
21. Research			
4/20/2009	M. DeSalvio	5.30	Updated peer analysis for Business Plan Report.
4/22/2009	M. DeSalvio	2.00	Continued Business Plan Review update.
Subtotal		7.30	
Total Hours		115.70	

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Expense Detail
For the Period 4/1/09 through 4/30/09

Date	Professional	Detail	Amount
Photocopies			
4/16/2009	Capstone Expense	Photocopies - 94 @ .10 ea	\$9.40
Subtotal - Photocopies			\$9.40
Research			
4/15/2009	Capstone Expense	Pacer subscription service	\$77.44
4/15/2009	Capstone Expense	Factiva subscription service	\$8.85
Subtotal - Research			\$86.29
Telecom			
4/9/2009	Capstone Expense	Intercall - conference call service	\$24.39
4/17/2009	Capstone Expense	April Telecom – Saddle Brook office	\$95.48
Subtotal - Telecom			\$24.39
For the Period 4/1/09 through 4/30/09			\$ 215.56